

Internal Revenue Service

Date: April 13, 2004

Friends General Conference
1216 Arch St.
Philadelphia, PA 19107

**Department of the Treasury
P. O. Box 2508
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Person to Contact:

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Dear Sir or Madam:

This is in response to your request of February 24, 2004, regarding your organization's tax-exempt status.

In May 1940 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

We classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(i). This classification was based on the assumption that your organization's operations would continue as stated in your application. If your sources of support, character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on your organization's exempt and foundation status.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to exclude from social security taxes wages paid to its employees (other than for services performed in an unrelated trade or business). This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of the self-employment tax on the wages the organization pays them.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.